

INSTRUCTIONS – COUNTY CLERK’S APPORTIONMENT OF STATE AND COUNTY PROPERTY TAXES AND CHARGES

The County Clerk’s Apportionment Sheet (PC-400) fulfills two needs. First, it is used by county clerks to accomplish the apportionment duties prescribed in s. 70.63. Second, it is used to report such apportionments to the Bureau of Local Financial Assistance. The Bureau reviews and corrects the apportionment sheets and then preprints the data on the taxation district Statement of Taxes to aid in the correct levying and reporting of property taxes.

APPORTIONING

Note that even though the county is required to apportion state taxes and charges as well as county taxes and charges, such apportionments MAY require the use of DIFFERENT values. IF a city, village, or town within the county contains a Tax Incremental Finance District (TID), and that TID has an incremental value, THEN the value used for apportioning county taxes must EXCLUDE the value of the increment. However, for apportioning the state reforestation tax, the value to be used must INCLUDE the TID incremental value. The equalized value (TID IN) is provided by the Bureau of Equalization on the “County Equalization Report.” The equalized value (TID OUT) is provided by the Bureau of Equalization on the “Report Used For Apportionment Of County Levy.”

Certain other county taxes and special charges may be levied over only certain underlying taxation districts (towns, villages, cities). County library systems and county bridge aid are two examples. Such charges should be reported on lines 10-17. Further, some county taxes and charges may be levied over less than an entire taxation district. These are referred to as being levied over “part of a municipality” which means part of a town, village or city, not part of the county. Examples include county handicapped schools or other charges that may follow school district boundaries or a boundary other than the taxation district boundaries. When this situation occurs please identify which part of the taxation district is to be charged. Report these charges on lines 22-26.

Do not combine the state special charges. Each type should be noted on the correct line. If a state special charge is a negative number on the state apportionment of taxes sheet, it should be apportioned to the underlying taxation districts as a negative. Do not deduct it from the state reforestation tax. The items are identified on the sheet from the state as B1 and D4. These identifiers correspond to sections on the County Apportionment Sheet and the Statement of Taxes.

Unpaid septic system inspection fees (s.145.20) should be certified to the taxation district SEPARATE from the County Apportionment Sheet. Those unpaid fees become a special charge against that specific property. The County Apportionment Sheet is only used for items to be collected as general property taxes.

COUNTY SALES TAX ON TAX BILLS (OPTIONAL)

If your county charges the extra half percent county sales tax you may show the part used to reduce the county levy on line 19. If you do, the amounts reported on lines 10-18 will be the amount before “county sales tax credit” is subtracted. The subtotal on line 20 will be the actual amount the county wants each taxation district to raise on the tax roll for the county.

REPORTING

In order to efficiently process the reports for the 1,908 taxation districts in Wisconsin, the Department of Revenue uses a computer. The County Apportionment Sheets (PC-400) are all used for computer input. This requires that ALL subtotals, totals, etc. be provided. Column (1) must have a total on line 45. Each county must have a summary sheet totalling the entries for all the underlying taxation districts. Each summary total must equal the sum of the underlying pieces.

As part of the department’s computer check, the summary page totals for each line and column are compared to a calculated (the computer adds up each individual sheet within the county) total. Therefore, the same item for different taxation districts must be reported on the same line. For example, if “bridge aid” is reported on line 10 for one taxation district it should be reported on line 10 for any other taxation district that is apportioned “bridge aid.”

For lines 22-26, PLEASE IDENTIFY the part of the taxation district over which the taxes are to be levied. PLEASE IDENTIFY all items entered in D4 and D5. Before returning the forms to the Bureau proof them for any arithmetic or copying errors. Also, make certain that any corrections made are legible on ALL photocopies (1 copy for County Clerk, 1 copy for County Treasurer, 1 copy for Municipal Clerk, 1 copy for Department of Revenue).

Please return the completed forms by November 15 to:

Wisconsin Department of Revenue
Local Government Services Section 6-97
PO Box 8971
Madison, WI 53708-8971

Our telephone numbers are: (608) 266-8618 and (608) 261-5341
Fax number is: (608) 264-6887